What is claimed is:

1. A method of recycling a photoresist developer solution containing tetra-methyl-ammonia hydroxide (TMAH), comprising:

selecting m wavelengths between 220 nm and 250 nm, wherein m is equal to or larger than 2;

measuring absorption values Y1 to Ym of the recycled developer solution at the m wavelengths respectively and an absorption value A1 at wavelength 210 nm;

inputting the Y1 to Ym to an nth-degree polynomial, $Y=C_1X^n+\ldots+C_{n-1}X+C_n$, to generate a wavelength-absorption relationship, wherein X is wavelength, n is a positive integer, and C_1 to C_n are coefficients of the relation;

inputting wavelength 210 nm into the wavelength-absorption relationship to generate an absorption value Y_{210};

calculating a difference A3 between the A1 and Y_{210} as the absorption value of TMAH in the developer solution;

inputting A3 to an absorption calibration curve of TMAH at 210 nm to generate a corresponding TMAH concentration; and

adding TMAH into the recycled developer solution according to the corresponding TMAH concentration for reuse.

2. The method as claimed in claim 1, wherein the m wavelengths are selected with an interval of 5 nm or 10 nm.

3. The method as claimed in claim 2, wherein the m wavelengths are the 7 wavelengths 220 nm, 225 nm, 230 nm, 235 nm, 240 nm, 245 nm and 250 nm.

4. The method as claimed in claim 1, wherein the nth-degree polynomial is a 2nd- to 5th-degree polynomial.

5. The method as claimed in claim 4, wherein the nth-degree polynomial is a 3rd-degree polynomial as in $Y=C_1X^3+C_2X^2+C_3X+C_4$.

6. The method as claimed in claim 1, further comprising the steps of:

diluting the recycled developer solution when the absorption value A1 at the wavelength 210 nm exceeds 1.2;

re-measuring absorptions of the diluted recycled developer solution at the m wavelength and 210 nm as Y1 to Ym and A1.

7. A method for recycling a photoresist developer solution containing tetra-methyl-ammonia hydroxide (TMAH), comprising:

measuring absorption values A1 and A2 of the recycled developer solution at wavelength 210 nm and 220nm;

calculating an absorption value A3 of TMAH in the developer solution by A3 =A1-A2×Co, wherein Co

= (A1'-A3')/A2', A1' and A2' are absorption values of a recycled developer solution with known TMAH concentration at wavelengths 210 nm and 220 nm respectively, and A3' is the standard absorption value of the known TMAH concentration at 210 nm;

inputting A3 to an absorption calibration curve of TMAH at 210 nm to generate a corresponding TMAH concentration; and

adding TMAH into the recycled developer solution according to the corresponding TMAH concentration for reuse.

8. The method as claimed in claim 7, further comprising the steps of:

diluting the recycled developer solution when the absorption value A1 at the wavelength 210 nm exceeds 1.2;

re-measuring absorptions of the diluted recycled developer solution at wavelengths 210 nm and 220nm as A1 and A2.

9. A recycling system of a photoresist developer solution containing tetra-methyl-ammonia hydroxide (TMAH), comprising:

a recycle tank collecting the recycled developer solution from a photoresist development system via a recycle pipeline;

an adjustment tank loaded with highly concentrated TMAH and connected to the recycle tank with an adjustment pipeline;

a spectrometer for measuring absorption values of the developer solution in the recycle tank;

a processor connecting to the spectrometer and the adjustment pipeline, programmed to calculate a TMAH concentration in the recycle tank according to the measured absorption values from the spectrometer and delivering an amount of highly concentrated TMAH from the adjustment pipeline to the recycle tank to achieve a desired TMAH concentration according to the calculated TMAH concentration, wherein the processor is programmed to calculate the TMAH concentration in the recycle tank by the following steps:

reading absorption values Y1 to Ym on m wavelengths between 220 nm and 250 nm of the recycled developer solution respectively, wherein m is equal to or larger than 2, and an absorption value A1 of 210 nm;

inputting the Y1 to Ym to an nth-degree polynomial to generate a wavelength-absorption relationship $Y=C_1X^n+\ldots+C_{n-1}X+C_n$, wherein X is wavelength, n is a positive integer and C_1 to C_n are coefficients of the relation;

inputting wavelength 210 nm into the wavelength-absorption relationship to generate an absorption value Y_{210};

calculating a difference A3 between the A1 and Y_{210} as the absorption value of TMAH in the developer solution; and

inputting A3 to an absorption calibration curve of TMAH at 210 nm to generate a corresponding TMAH concentration in the recycle tank.

10. The recycling system as claimed in claim 9, wherein the processor is a computer.

11. The recycling system as claimed in claim 9, wherein the m wavelengths are selected with an interval of 5 nm or 10 nm.

12. The recycling system as claimed in claim 11, wherein the m wavelengths are the 7 wavelengths 220 nm, 225 nm, 230 nm, 235 nm, 240 nm, 245 nm and 250 nm.

13. The recycling system as claimed in claim 9, wherein the nth-degree polynomial is a 2nd- to 5th-degree polynomial.

14. The recycling system as claimed in claim 13, wherein the nth-degree polynomial is a 3rd-degree polynomial as in $Y=C_1X^3+C_2X^2+C_3X+C_4$.

15. The recycling system as claimed in claim 9, further comprising a dilutor for diluting the recycled developer solution when the absorption value A1 at the wavelength 210 nm exceeds 1.2.

16. A recycling system of a photoresist developer solution containing tetra-methyl-ammonia hydroxide (TMAH), comprising:

a recycle tank collecting the recycled developer solution from a photoresist development system via a recycle pipeline;

an adjustment tank loaded with highly concentrated TMAH and connected to the recycle tank with an adjustment pipeline;

a spectrometer for measuring absorption values of the developer solution in the recycle tank;

a processor connected to the spectrometer and the adjustment pipeline, programmed to calculate a TMAH concentration in the recycle tank according to the measured absorption values from the spectrometer and delivering an amount of highly concentrated TMAH from the adjustment pipeline to the recycle tank to achieve a desired TMAH concentration according to the calculated TMAH concentration, wherein the processor is programmed to calculate the TMAH concentration in the recycle tank by the following steps:

reading absorption values A1 and A2 of the recycled developer solution at wavelength 210 nm and 220 nm;

calculating an absorption value A3 of TMAH in the developer solution by $A3 = A1 - A2 \times Co$, wherein $Co = (A1' - A3')/A2'$, A1' and A2' are absorption values of a recycled developer solution with known TMAH concentration at wavelengths 210 nm and 220 nm respectively, and A3' is the

standard absorption value of the known TMAH concentration at 210 nm;

inputting A3 to an absorption calibration curve of TMAH at 210 nm to generate a corresponding TMAH concentration in the recycle tank.

17. The recycling system as claimed in claim 16, wherein the processor is a computer.

18. The recycling system as claimed in claim 16, further comprising a dilutor for diluting the recycled developer solution when the absorption value A1 at the wavelength 210 nm exceeds 1.2.